SURFACE TRANSPORTATION BOARD

JUN 0 2 '08

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May 27, 2008

Surface Transportation Board

Attn: Secretary 1925 K Street N.W. Washington, D.C. 20423

Dear Secretary:

Enclosed for recordation are two (2) copies of a Partial Release, dated as of May 27, 2008. Please record as a secondary recordation.

The names and addresses of the parties to the enclosed document are:

Debtor:

Everest Railcar Services, Inc 1391 Plaza Place, Suite C Springdale, AR 72764

Secured Party:

United Bank and Trust 2600 South Thompson Springdale, AR 72764 Attention: Clinton Ryan

A description of the railroad equipment covered by the enclosed document is: (12) 2500 Cubic Foot -100 Ton Gondolas:

CEFX	33226	CEFX	33256
CEFX	33238	CEFX	33258
CEFX	33240	CEFX	33261
CEFX	33245	CEFX	33262
CEFX	33250	CEFX	33229
CEEX	33251	CFFX	33247

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document.

Very truly yours,

Anton Ryan

AVP Commercial Lending

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: United Bank and Trust hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

CEFX	33226	CEFX	33256
CEFX	33238	CEFX	33258
CEFX	33240	CEFX	33261
CEFX	33245	CEFX	33262
CEFX	33250	CEFX	33229
CEFX	33251	CEFX	33247

The primary documents(s) to which the PARTIAL release relates, are between United Bank and Trust and Everest Railcar Services, Inc., (Secured Party /Debtor), were recorded with the Surface Transportation Board, under Recordation Number 27375 dated February 11, 2008.

IN WITNESS WHEREOF, United Bank and Trust has hereunto set its name, by its proper office thereunto duly authorized, this 27th day of May, 2008.

UNITED BANK AND TRUST

Bv:

SS.

STATE OF ARKANSAS

COUNTY OF WASHINGTON

On this 27th day of May, 2008, personally appeared Clinton Ryan, to me personally known, who, being duly sworn, did say that he is the AVP Commercial Lending of United Bank and Trust, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

OFFICIAL SEAL
CHERYL THOMAS
NOTARY PUBLIC - ARKANSAS
WASHINGTON COUNTY
MY COMM. EXPIRES 07 / 02 / 2013

lotary Public